SEP 1 7 2004

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PATENT 0229-0784P

IN THE U.S. PATENT AND TRADEMARK OFFICE

Applicant:

Hiroyuki NISHIMORI

Conf.:

5477

Appl. No.:

10/726,565

Group:

3617

Filed:

December 4, 2003

Examiner: F. JULES

For:

ATV RADIAL TIRE

REPLY UNDER 37 C.F.R. § 1.111

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

September 17, 2004

Sir:

In reply to the Office Action dated May 17, 2004, the period for responding having been extended one (1) month until September 17, 2004, the following amendments and remarks are respectfully submitted in connection with the above-identified application.

This reply includes:

Amendments to the Claims; and

Remarks.

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